IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 9TH FEBRUARY 2007 / 20TH MAGHA 1928

OP.No. 7427 of 2003(H)

PETITIONER:

T.K.RAJEEVAN, AGED 45 YEARS,
S/O. KRISHNAN, THASHNATH HOUSE,CHENTHRAPPINNI P.O.
CHENTHRAPPINNI VILLAGE, KODUNGALLUR TALUK,
THRISSUR DISTRICT.

BY ADV. SRI.C.C.THOMAS

RESPONDENTS:
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1. STATE OF KERALA,
REPRESENTED BY SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE EXCISE COMMISSIONER,
COMMISSIONERATE OF EXCISE, THIRUVANANTHAPURAM.

3. THE ASST.EXCISE COMMISSIONER,
THRISSUR.

4. THE C.I. OF EXCISE, THRISSUR.

5. THE DY. TAHSILDAR (R.R),
KODUNGALLUR, THRISSUR DISTRICT.

BY GOVERNMENT PLEADER SMT.K.MEERA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 09/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.12927/2003 IN O.P. NO.7427/2003

DISMISSED:

9.2.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: PHOTOCOPY OF NOTICE DT.7.4.98 ISSUED BY R3 ISSUED IN RESPECT OF FL-1 NO.155/98-99.

P2: .DO. FL-1 NO.156/98-99.

P3: PHOTOCOPY OF CERTIFICATE DT.23.3.99 ISSUED BY R4 IN RESPECT OF FL-1 NO.155/98-99.

P4: .DO. FL-1 NO.156/98-99.

P5: PHOTOCOPY OF LETTER DT.5.7.2002 ISSUED BY R3 TO THE PETIITONER IN RESPECT OF FL-1 NO.155/98-99.

P6: PHOTOCOPY OF LETTER DT.5.7.2002 ISSUED BY R3 TO THE PETIITONER IN RESPECT OF FL-1 NO.156/98-99.

P7: PHOTOCOPY OF REPLY DT.29.7.2002 SENT TO R4 IN RESPECT OF FL-1 SHOP NO.155/98-99.

P8: .DO. SHOP NO.156/98-99.

P9: PHOTOCOPY OF NOTICE DT.24.8.2002 ISSUED BY R3 TO THE PETITIONER IN RESPECT OF FL-1 NO.155/98-99.

P10: .DO. NO.156/98-99.

P11: PHOTOCOPY OF REPLY DT.6.11.2002 SUBMITTED BEFORE R3 IN RESPECT OF FL-1 NO.155/98-99.

P12: .DO. NO.156/98-99.

P13: PHOTOCOPY OF R.R. NOTICE DT.19.2.2003 ISSUED BY R5 IN RESPECT OF FL-1 NO.155/98-99 TO THE PETITIONER.

P14: .DO. NO.156/98-99 TO THE PETITIONER.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.7427 of 2003

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Dated this the 9th day of February, 2007.

JUDGMENT

Even though petitioner has challenged demand of kist for one day and interest thereon sought to be recovered vide Exts.P13 and P14, Government Pleader submitted that petitioner during pendency of O.P. made payment on 7.5.2003. Since payments have been made and since no authority has considered petitioner's claim for refund based on Rules, O.P. is disposed of with direction to third respondent to adjudicate claim for refund, if petitioner makes an application along with copy of this judgment and pass final orders within two months from the date of making application.

C.N.RAMACHANDRAN NAIR
Judge

pms